

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Clark-Pleasant Com School Corp (4145)**

| Clark-Pleasant Com School Corp (4145)   | FY 2011             | FY 2012             | FY 2013             | FY 2014             | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|-----------------------------|
| <b>Student Academic Achievement</b>   |                     |                     |                     |                     |                                    |                             |
| Certified Salaries (110)  | \$14,180,072        | \$14,586,808        | \$15,161,625        | \$15,993,118        | 3%                                 | 5%                          |
| Group Health Insurance (222)  | \$3,296,472         | \$3,494,036         | \$3,824,775         | \$3,239,252         | 0%                                 | -15%                        |
| Noncertified Salaries (120)   | \$1,255,066         | \$1,573,951         | \$1,648,843         | \$1,787,575         | 9%                                 | 8%                          |
| Teacher Retirement Fund, After 7-1-95 (216)   | \$1,010,640         | \$1,119,668         | \$1,502,332         | \$1,347,658         | 7%                                 | -10%                        |
| Transfer Tuition to Other School Corporations Within the State (561)                                  | \$1,115,875         | \$1,294,538         | \$1,397,644         | \$1,260,582         | 3%                                 | -10%                        |
| Social Security-Certified Employee Retirement (212)   | \$1,009,649         | \$1,021,284         | \$1,064,209         | \$1,126,902         | 3%                                 | 6%                          |
| Textbooks (630)   | \$533,619           | \$730,914           | \$295,496           | \$735,217           | 8%                                 | 149%                        |
| Other Group Insurance - dental, vision, accident, long term disability (224)                          | \$238,455           | \$281,291           | \$302,386           | \$335,107           | 9%                                 | 11%                         |
| Other Employee Benefits (241 to 290)  | \$198,608           | \$223,652           | \$267,410           | \$273,424           | 8%                                 | 2%                          |
| Operational Supplies (611)  | \$120,732           | \$173,087           | \$215,317           | \$217,112           | 16%                                | 1%                          |
| Tires and Repairs (612)   | \$189,615           | \$194,197           | \$232,225           | \$183,665           | -1%                                | -21%                        |
| Pre-2008 object code - temporary salaries (header) (130)  | \$229,198           | \$220,740           | \$221,309           | \$182,220           | -6%                                | -18%                        |
| Social Security-Noncertified Employee Retirement (211)  | \$108,368           | \$128,409           | \$135,183           | \$141,626           | 7%                                 | 5%                          |
| Teacher Retirement Fund, Prior to 7-1-95 (215)  | \$134,166           | \$120,869           | \$121,160           | \$86,130            | -10%                               | -29%                        |
| Other Purchased Professional and Technical Services (319)   | \$136,392           | \$38,604            | \$62,063            | \$60,574            | -18%                               | -2%                         |
| Dues and Fees (810)   | \$24,909            | \$29,883            | \$44,482            | \$47,609            | 18%                                | 7%                          |
| Group Life Insurance (221)  | \$24,091            | \$26,854            | \$30,350            | \$34,694            | 10%                                | 14%                         |
| Library Books (640)   | \$29,256            | \$27,701            | \$39,841            | \$31,222            | 2%                                 | -22%                        |
| Miscellaneous Objects (876 to 899)  | \$30,037            | \$27,688            | \$10,322            | \$15,564            | -15%                               | 51%                         |
| Travel (580)  | \$11,682            | \$9,774             | \$13,493            | \$10,379            | -3%                                | -23%                        |
| Other General Supplies (615, 660 to 689)  | \$0                 | \$0                 | \$7,105             | \$8,863             | N/A                                | 25%                         |
| Periodicals (650)   | \$3,422             | \$4,753             | \$4,484             | \$3,014             | -3%                                | -33%                        |
| Purchased Property Services; Construction Services (450)  | \$0                 | \$4,095             | \$0                 | \$628               | N/A                                | N/A                         |
| Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$998               | \$0                 | \$0                 | \$0                 | -100%                              | N/A                         |
| Purchased Professional and Technical Instruction Services (311)                                       | \$47,561            | \$2,620             | \$0                 | \$0                 | -100%                              | N/A                         |
| Technology Related Professional Development (748)   | \$21,724            | \$0                 | \$0                 | \$0                 | -100%                              | N/A                         |
| Postage and Postage Machine Rental (532)  | \$561               | \$0                 | \$0                 | \$0                 | -100%                              | N/A                         |
| Computer Hardware (741)   | \$0                 | \$3,140             | \$0                 | \$0                 | N/A                                | N/A                         |
| <b>Student Academic Achievement Total</b>   | <b>\$23,951,171</b> | <b>\$25,338,556</b> | <b>\$26,602,055</b> | <b>\$27,122,135</b> | <b>3%</b>                          | <b>2%</b>                   |
| <b>Student Instructional Support</b>  |                     |                     |                     |                     |                                    |                             |
| Certified Salaries (110)  | \$2,220,050         | \$2,215,330         | \$2,180,608         | \$2,433,014         | 2%                                 | 12%                         |
| Noncertified Salaries (120)   | \$865,317           | \$886,067           | \$989,079           | \$1,028,242         | 4%                                 | 4%                          |
| Group Health Insurance (222)  | \$417,552           | \$490,624           | \$560,919           | \$503,055           | 5%                                 | -10%                        |
| Teacher Retirement Fund, After 7-1-95 (216)   | \$158,198           | \$169,398           | \$222,927           | \$231,740           | 10%                                | 4%                          |

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| <b>Clark-Pleasant Com School Corp (4145)</b>   | <b>FY 2011</b>     | <b>FY 2012</b>     | <b>FY 2013</b>     | <b>FY 2014</b>     | <b>4 Year Compound Annual Growth Rate</b> | <b>Increase from Previous Year</b> |
|--|--------------------|--------------------|--------------------|--------------------|---|------------------------------------|
| Social Security-Certified Employee Retirement (212)  | \$151,781          | \$150,295          | \$151,035          | \$173,606          | 3%  | 15%                                |
| Other Employee Benefits (241 to 290)   | \$150,192          | \$147,463          | \$150,836          | \$141,973          | -1%                                       | -6%                                |
| Social Security-Noncertified Employee Retirement (211)   | \$64,586           | \$73,387           | \$78,063           | \$87,423           | 8%  | 12%                                |
| Other Group Insurance - dental, vision, accident, long term disability (224)                     | \$36,507           | \$40,811           | \$46,387           | \$54,012           | 10%                                       | 16%                                |
| Teacher Retirement Fund, Prior to 7-1-95 (215)   | \$26,470           | \$26,695           | \$23,805           | \$13,978           | -15%                                      | -41%                               |
| Operational Supplies (611)   | \$4,002            | \$6,768            | \$6,207            | \$12,518           | 33%                                       | 102%                               |
| Group Life Insurance (221)   | \$5,160            | \$5,566            | \$5,973            | \$6,348            | 5%  | 6%                                 |
| Travel (580)   | \$2,650            | \$2,898            | \$3,209            | \$2,862            | 2%  | -11%                               |
| Other Purchased Professional and Technical Services (319)  | \$2,737            | \$3,016            | \$0                | \$0                | -100%                                     | N/A                                |
| Miscellaneous Objects (876 to 899)   | \$16,259           | \$0                | \$0                | \$0                | -100%                                     | N/A                                |
| Improvements Other Than Buildings (715)  | \$1,736            | \$513              | \$0                | \$0                | -100%                                     | N/A                                |
| Purchased Professional and Technical Pupil Services (313)  | \$600              | \$0                | \$0                | \$0                | -100%                                     | N/A                                |
| <b>Student Instructional Support Total</b>   | <b>\$4,123,797</b> | <b>\$4,218,831</b> | <b>\$4,419,048</b> | <b>\$4,688,771</b> | <b>3%</b>                                 | <b>6%</b>                          |
| <b>Overhead and Operational</b>  |                    |                    |                    |                    |   |                                    |
| Other Purchased Professional and Technical Services (319)  | \$6,079,989        | \$5,764,838        | \$6,517,955        | \$6,293,716        | 1%  | -3%                                |
| Noncertified Salaries (120)  | \$4,912,740        | \$4,984,706        | \$5,054,693        | \$5,236,284        | 2%  | 4%                                 |
| Dues and Fees (810)  | \$852,966          | \$1,002,358        | \$1,152,614        | \$1,394,819        | 13%                                       | 21%                                |
| Food Purchases (614)   | \$1,031,575        | \$1,098,782        | \$1,187,932        | \$1,313,155        | 6%  | 11%                                |
| Heating and Cooling for Buildings - Electricity (621)  | \$596,322          | \$584,327          | \$759,271          | \$1,130,557        | 17%                                       | 49%                                |
| Group Health Insurance (222)   | \$1,283,771        | \$1,361,447        | \$1,105,371        | \$1,044,733        | -5%                                       | -5%                                |
| Operational Supplies (611)   | \$626,020          | \$634,500          | \$900,343          | \$710,994          | 3%  | -21%                               |
| Other Employee Benefits (241 to 290)   | \$278,293          | \$331,163          | \$270,211          | \$581,189          | 20%                                       | 115%                               |
| Purchased Property Services; Repairs and Maintenance Services (430)                              | \$458,592          | \$441,585          | \$482,225          | \$509,753          | 3%  | 6%                                 |
| Certified Salaries (110)   | \$425,611          | \$435,946          | \$651,287          | \$484,179          | 3%  | -26%                               |
| Heating and Cooling for Buildings - Gas (622)  | \$591,259          | \$578,823          | \$714,417          | \$433,733          | -7%                                       | -39%                               |
| Social Security-Noncertified Employee Retirement (211)   | \$388,709          | \$381,468          | \$356,575          | \$389,519          | 0%  | 9%                                 |
| Property Insurance, Liability Insurance, and Transportation Insurance (520)                      | \$316,035          | \$366,426          | \$351,233          | \$374,711          | 4%  | 7%                                 |
| Gasoline and Lubricants (613)  | \$302,183          | \$335,976          | \$361,063          | \$338,834          | 3%  | -6%                                |
| Computer Hardware (741)  | \$295,374          | \$193,585          | \$351,991          | \$302,603          | 1%  | -14%                               |
| Equipment (730)  | \$42,461           | \$97,070           | \$77,407           | \$288,950          | 62%                                       | 273%                               |
| Purchased Professional and Technical Instructional Programs Improvement Services (312)           | \$550,689          | \$385,511          | \$621,491          | \$230,334          | -20%                                      | -63%                               |
| Other Group Insurance - dental, vision, accident, long term disability (224)                     | \$230,371          | \$174,912          | \$159,053          | \$196,857          | -4%                                       | 24%                                |
| Utility Services Water and Sewage (411)  | \$109,697          | \$95,292           | \$129,551          | \$185,721          | 14%                                       | 43%                                |
| Workers Compensation Insurance (225)   | \$34,000           | \$34,000           | \$69,595           | \$121,760          | 38%                                       | 75%                                |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$47,579           | \$91,822           | \$123,036          | \$112,891          | 24%                                       | -8%                                |

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| <b>Clark-Pleasant Com School Corp (4145)</b>                           | <b>FY 2011</b>      | <b>FY 2012</b>      | <b>FY 2013</b>      | <b>FY 2014</b>      | <b>4 Year Compound Annual Growth Rate</b> | <b>Increase from Previous Year</b> |
|--|---------------------|---------------------|---------------------|---------------------|---|------------------------------------|
| Tires and Repairs (612)  | \$32,976            | \$61,202            | \$58,298            | \$74,867            | 23%                                       | 28%                                |
| Group Life Insurance (221)   | \$66,650            | \$64,073            | \$65,971            | \$69,198            | 1%  | 5%                                 |
| Teacher Retirement Fund, After 7-1-95 (216)                            | \$57,781            | \$60,306            | \$79,559            | \$50,201            | -3%                                       | -37%                               |
| Technology Related Professional Development (748)                      | \$44,029            | \$46,069            | \$80,411            | \$44,994            | 1%  | -44%                               |
| Purchased Services; Student Transportation Services (510)              | \$56,433            | \$18,896            | \$19,442            | \$34,836            | -11%                                      | 79%                                |
| Social Security-Certified Employee Retirement (212)                    | \$24,001            | \$24,657            | \$38,469            | \$32,974            | 8%  | -14%                               |
| Unemployment compensation (230)  | \$52,286            | \$44,306            | \$29,335            | \$30,045            | -13%                                      | 2%                                 |
| Other Technology Hardware (746)  | \$17,087            | \$2,613             | \$19,845            | \$20,194            | 4%  | 2%                                 |
| Telephone (531)  | \$27,728            | \$26,263            | \$18,561            | \$17,923            | -10%                                      | -3%                                |
| Wireless Equipment (743)   | \$15,181            | \$30,254            | \$342               | \$15,699            | 1%  | > 500%                             |
| Telecommunications Equipment (745)                                     | \$0                 | \$12,304            | \$11,121            | \$14,316            | N/A                                       | 29%                                |
| Travel (580)   | \$11,081            | \$25,429            | \$24,064            | \$11,727            | 1%  | -51%                               |
| Connectivity (744)   | \$18,882            | \$23,241            | \$23,392            | \$11,524            | -12%                                      | -51%                               |
| Miscellaneous Objects (876 to 899)                                     | \$40,246            | \$27,854            | \$18,638            | \$10,495            | -29%                                      | -44%                               |
| Board Members Compensation (115)                                       | \$10,000            | \$10,000            | \$10,000            | \$10,000            | 0%  | 0%                                 |
| Purchased Professional and Technical Board of Education Services (318) | \$33,012            | \$27,932            | \$29,363            | \$8,205             | -29%                                      | -72%                               |
| Teacher Retirement Fund, Prior to 7-1-95 (215)                         | \$334               | \$245               | \$575               | \$7,193             | 115%                                      | > 500%                             |
| Advertising (540)  | \$1,793             | \$1,939             | \$2,135             | \$3,094             | 15%                                       | 45%                                |
| Pre-2008 object code - temporary salaries (header) (130)               | \$0                 | \$0                 | \$590               | \$1,500             | N/A                                       | 154%                               |
| Distance Learning Equipment (742)                                      | \$3,267             | \$14,590            | \$24,508            | \$507               | -37%                                      | -98%                               |
| <b>Overhead and Operational Total</b>                                  | <b>\$19,967,001</b> | <b>\$19,896,712</b> | <b>\$21,951,931</b> | <b>\$22,144,784</b> | <b>3%</b>                                 | <b>1%</b>                          |
| <b>Nonoperational</b>  |                     |                     |                     |                     |   |                                    |
| Judgments Against the School Corporation (820)                         | \$13,664,498        | \$14,164,731        | \$13,720,096        | \$13,514,798        | 0%  | -1%                                |
| Other purchased property services (490 to 499)                         | \$95,348            | \$212,904           | \$252,689           | \$908,905           | 76%                                       | 260%                               |
| Redemption of Principal (831)  | \$824,776           | \$610,684           | \$616,418           | \$586,423           | -8%                                       | -5%                                |
| Equipment (730)  | \$123,920           | \$530,959           | \$1,794,932         | \$459,767           | 39%                                       | -74%                               |
| Certified Salaries (110)   | \$318,830           | \$313,776           | \$301,688           | \$362,733           | 3%  | 20%                                |
| Purchased Property Services; Construction Services (450)               | \$500,071           | \$1,048,137         | \$321,974           | \$212,832           | -19%                                      | -34%                               |
| Noncertified Salaries (120)  | \$301,635           | \$199,204           | \$121,155           | \$131,812           | -19%                                      | 9%                                 |
| Other Purchased Professional and Technical Services (319)              | \$71,663            | \$79,852            | \$89,436            | \$100,894           | 9%  | 13%                                |
| Purchased Property Services; Rentals (440)                             | \$236,267           | \$89,553            | \$64,786            | \$92,666            | -21%                                      | 43%                                |
| Teacher Retirement Fund, After 7-1-95 (216)                            | \$28,219            | \$28,433            | \$36,172            | \$33,390            | 4%  | -8%                                |
| Social Security-Certified Employee Retirement (212)                    | \$25,556            | \$25,151            | \$22,550            | \$27,628            | 2%  | 23%                                |
| Social Security-Noncertified Employee Retirement (211)                 | \$8,251             | \$14,091            | \$9,850             | \$11,138            | 8%  | 13%                                |
| Operational Supplies (611)   | \$1,472             | \$2,596             | \$8,475             | \$6,231             | 43%                                       | -26%                               |

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|--|---------------------|---------------------|---------------------|---------------------|---|------------------------------------|
| Teacher Retirement Fund, Prior to 7-1-95 (215)                               | \$2,483             | \$2,090             | \$1,466             | \$1,620             | -10%                                      | 11%                                |
| Other Employee Benefits (241 to 290)   | \$878               | \$8,860             | \$677               | \$537               | -12%                                      | -21%                               |
| Interest on Bonds or Notes (832)   | \$987               | \$437               | \$984               | \$383               | -21%                                      | -61%                               |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$8                 | \$468               | \$0                 | \$0                 | -100%                                     | N/A                                |
| Computer Hardware (741)  | \$9,215             | \$0                 | \$0                 | \$0                 | -100%                                     | N/A                                |
| Miscellaneous Objects (876 to 899)   | \$0                 | \$400               | \$1,000             | \$0                 | N/A                                       | -100%                              |
| Group Life Insurance (221)   | \$0                 | \$131               | \$0                 | \$0                 | N/A                                       | N/A                                |
| <b>Nonoperational Total</b>  | <b>\$16,214,076</b> | <b>\$17,332,458</b> | <b>\$17,364,346</b> | <b>\$16,451,757</b> | <b>0%</b>                                 | <b>-5%</b>                         |
| <b>Grand Total</b>   | <b>\$64,256,045</b> | <b>\$66,786,557</b> | <b>\$70,337,380</b> | <b>\$70,407,447</b> | <b>2%</b>                                 | <b>0%</b>                          |